

BLS INTERNATIONAL SERVICES LIMITED

CIN: L51909DL1983PLC016907

Regd. Office: G-4, B-1, Extension, Mohan Co-operative Industrial Estate, Mathura Road, New Delhi-110044.

Telephone number: 011-45795002; Fax: 011-23755264; Email: compliance@blsinternational.net; Website: www.blsinternational.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Amount in (₹) in lakhs

Sl. No	Particulars	Quarter ended			Year Ended
		June 30, 2026	March 31, 2026 (Refer Note 5)	June 30, 2025	March 31, 2026
		Unaudited	Audited	Unaudited	Audited
I	Income from operations	89,052.66	81,456.42	71,056.53	2,99,821.51
II	Other income	2,269.45	3,040.01	2,507.41	9,515.60
III	Total income (I+II)	91,322.11	84,496.43	73,563.94	3,09,337.11
IV	EXPENSES				
	(a) Cost of services	40,203.99	38,984.76	31,671.63	1,35,265.16
	(b) Purchase of stock in trade	276.92	152.91	141.34	2,878.73
	(c) Changes in inventories of stock in trade	(54.61)	40.90	(5.49)	28.85
	(d) Employees benefits expenses	13,724.86	12,491.34	10,896.29	46,556.27
	(e) Finance costs	774.92	565.13	632.58	2,323.96
	(f) Depreciation and amortisation expense	3,169.96	2,510.45	2,278.10	9,365.01
	(g) Other expenses	9,661.87	9,395.36	7,930.34	33,205.17
	Total expenses (IV)	67,757.91	64,140.85	53,544.79	2,29,623.15
V	Profit before exceptional items & tax (III-IV)	23,564.20	20,355.58	20,019.15	79,713.96
VI	Exceptional items	-	-	-	-
VII	Profit before tax (V-VI)	23,564.20	20,355.58	20,019.15	79,713.96
VIII	Tax expense				
	Current tax	3,441.72	1,927.32	1,754.82	7,314.75
	Deferred tax	(39.73)	(283.21)	166.61	229.59
	Tax for earlier years	(0.01)	21.46	0.15	(210.40)
	Total tax expenses (VIII)	3,401.98	1,665.57	1,921.58	7,333.94
IX	Net Profit for the period/year (VII-VIII)	20,162.22	18,690.01	18,097.57	72,380.02
X	Other comprehensive income (OCI)				
	Items that will not be reclassified to profit or loss				
	(i) Re-measurements gain/(loss) on defined benefit plans	-	107.37	-	48.77
	(ii) Tax on (i) above	-	(27.02)	-	(12.27)
	Items that will be reclassified to Profit and loss				
	(i) Changes in fair value of financial assets if designated to OCI	10.40	(10.30)	13.05	30.63
	(ii) Foreign currency translation reserve	1,926.65	10,751.14	3,070.05	17,715.34
	Total other comprehensive income, net of tax	1,937.05	10,821.19	3,083.10	17,782.47
XI	Total comprehensive income for the period /year (IX+X)	22,099.27	29,511.20	21,180.67	90,162.49
	Profit attributable to :				
a)	Owners of the parents	19,006.60	17,779.56	17,099.84	68,669.78
b)	Non-controlling interests	1,155.62	910.45	997.73	3,710.24
	Total Comprehensive income attributable to:				
a)	Owners of the parents	20,943.63	28,587.98	20,182.94	86,453.49
b)	Non-controlling interests	1,155.64	923.22	997.73	3,709.00
XII	Paid-up equity share capital (Face Value Per Share Re. 1/-)	4,117.41	4,117.41	4,117.41	4,117.41
XIII	Other Equity				2,42,229.04
XIV	Earning Per Share (of Re. 1/- each) (for quarterly periods are not annualized)				
	(a) Basic	4.62	4.32	4.15	16.68
	(b) Diluted	4.60	4.31	4.15	16.64



Notes to Consolidated financial results :

- 1 The above consolidated financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on August 07, 2026. These results have been subjected to limited review by the statutory auditors who have expressed an unmodified conclusion.
- 2 These results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 3 The Group has identified the below segments as reportable segment in accordance with the Indian Accounting Standard 108 'Operating Segments':
"Visa and Consular Services" (includes visa and allied services) and "Digital Services" (includes E-Governance, Business Correspondent and allied services).
- 4 The Group's subsidiary BLS E-Services Limited (BLSE) got listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on February 06, 2024.
The subsidiary has received an amount of Rs 30,929.29 lakhs being gross proceeds from fresh issue of equity shares. Net proceeds after issues expenses amounting to Rs. 27,776.93 lakhs in relation to fresh issue are proposed to be utilized and the utilization thereof are summarized as below:

Object(s)	Amount as proposed in the Offer Document	Alteration in the objects of the IPO for which the amount was raised*	Revised Cost	Amount utilized upto June 30, 2026	Total unutilized amount up to June 30, 2026
Strengthening our technology infrastructure to develop new capabilities and consolidating our existing platforms	9,758.71	(6,321.70)	3,437.01	1,765.54	1,671.47
Funding initiatives for organic growth by setting up of BLS Stores	7,478.30	(7,478.30)	-	-	-
Achieving inorganic growth through acquisitions	2,871.00	-	2,871.00	2,871.00	-
General Corporate Purpose	7,668.92	-	7,668.92	7,668.92	-
Acquisition of equity shares in Atyati Technologies Private Limited [^]	-	13,800.00	13,800.00	-	13,800.00
Total	27,776.93	-	27,776.93	12,305.46	15,471.47

IPO proceeds which were un-utilized as at June 30, 2026 were temporarily invested in term deposit amounting to Rs 1,667 lakhs with scheduled bank and the balance amount lying in the bank account (Monitoring account).

*Pursuant to the Audit Committee's recommendation, the Board of Directors in their meeting held on February 16, 2026 approved seeking shareholders' approval by way of an Extra-Ordinary General Meeting ("EGM") for change and variation in the objects of utilization of the IPO proceeds. The resolution was approved by the shareholders with the requisite majority at the EGM held on March 16, 2026.

[^]The shareholders have approved change and variation in the object of utilization of the IPO proceeds in the EGM held on March 16, 2026. This approval provided for an estimated utilization of Rs. 13,800.00 lakh towards the acquisition of equity shares in Atyati Technologies Private Limited by Fiscal 2026. As of the end of period ended June '26, the said amount remains unutilized, as certain conditions precedent were still in process at the end reporting period. The subsidiary has completed the proposed acquisition on July 2, 2026.

- 5 The figures for the quarter ended March 31, 2026 are the balancing figures between the consolidated audited figures in respect of the full financial year and the consolidated unaudited published figures up to nine months of the relevant financial year, which were subject to limited review by the statutory auditors.
- 6 During the previous year, the Group has made the following acquisitions-
(a) 100% stake in Trefeddian Hotel (Aberdovey) Limited through BLS UK Hotels Limited ("Subsidiary Company") on October 02, 2025.
The above consolidated financial results for the quarter ended June 30, 2026 include the results of the above said acquisition and hence the corresponding quarter ended June 30, 2025 is not comparable with the current quarter.



For BLS International Services Limited

Nikhil Gupta

Managing Director

DIN No. 00195694

Place : New Delhi

Date : August 07, 2026

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UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2026

Amount in (₹) in lakhs					
Sl. No	Particulars	Quarter ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Audited	Unaudited	Audited
1	Segment revenue				
	A) Visa and consular services (includes visa and allied services)	56,008.72	47,172.01	46,068.85	1,84,030.39
	B) Digital services	33,043.94	34,284.41	24,987.68	1,15,791.12
	C) Unallocated	-	-	-	-
	Total	89,052.66	81,456.42	71,056.53	2,99,821.51
	Less: Inter segment revenue		-	-	-
	Net sales from operations	89,052.66	81,456.42	71,056.53	2,99,821.51
2	Segment results (Profit before taxes and interest)				
	A) Visa and consular services (includes visa and allied services)	21,780.84	18,449.01	18,256.56	72,511.92
	B) Digital services	2,558.28	2,471.70	2,395.17	9,526.00
	C) Unallocated		-	-	-
	Total profit before interest and tax	24,339.12	20,920.71	20,651.73	82,037.92
	Less: Finance cost	774.92	565.13	632.58	2,323.96
	Total profit before tax	23,564.20	20,355.58	20,019.15	79,713.96
3	Segment assets				
	A) Visa and consular services (includes visa and allied services)	3,39,643.60	3,12,868.15	2,39,379.52	3,12,868.15
	B) Digital services	57,928.22	64,141.87	69,805.44	64,141.87
	C) Unallocated		-	-	-
	Total assets	3,97,571.82	3,77,010.02	3,09,184.96	3,77,010.02
4	Segment liabilities				
	A) Visa and consular services (includes visa and allied services)	84,092.65	79,353.24	68,598.97	79,353.24
	B) Digital services	16,965.46	19,290.33	16,113.41	19,290.33
	C) Unallocated				
	Total liabilities	1,01,058.11	98,643.57	84,712.38	98,643.57

Place : New Delhi
Date : August 07, 2026

For BLS International Services Limited


Nikhil Gupta
 Managing Director
 DIN No. 00195694



Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to
The Board of Directors,
BLS International Services Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **BLS International Services Limited** (hereinafter referred to as the "Parent Company"), and its subsidiaries including step-down subsidiaries (the Parent Company and its subsidiaries including step-down subsidiaries together referred to as the "Group"), for the quarter ended June 30, 2026, (the "Statement") (refer Annexure 1 for the list of subsidiaries including step-down subsidiaries included in the Statement), being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent Company's management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34"), "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial information is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. Based on our review conducted and procedures performed as stated in paragraph 3 above, and upon considerations of review reports of other auditors as referred to in other matter paragraph 5(a) and 5(b) below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matters

- a. We did not review the interim financial information of nine subsidiaries (including eight step down subsidiaries), included in the Statement, whose interim financial information reflects total revenues (before consolidation adjustment) of Rs. 38,753.24 lakhs, total net profit after tax (before consolidation adjustment) of Rs. 20,637.76 lakhs and total comprehensive income (before consolidation adjustment) of Rs. 22,574.81 lakhs for the quarter ended June 30, 2026, as considered in the Statement. These interim financial information's have been reviewed by other auditors whose reports have been furnished to us by the Parent Company's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries including step-down subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

- b. Above nine subsidiaries (including eight step down subsidiaries) mentioned in para 5(a) above are located outside India whose interim financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditor under generally accepted auditing standards. The Parent Company's management has converted the interim financial information of such subsidiaries including step-down subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries including step-down subsidiaries located outside India is based on the report of other auditor and the conversion adjustments prepared by the management of the Parent Company and reviewed by us.

Our conclusion is not modified in respect of this matter.



SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

c. The Statement includes the interim financial results of fifty eight Subsidiaries/ step down subsidiaries, duly certified by the management, whose interim financial information reflects total revenues (before consolidation adjustment) of Rs. 16,676.56 lakhs, total net profit/ (loss) after tax (before consolidation adjustment) of Rs. (344.19) lakhs and total comprehensive income/ (loss) (before consolidation adjustment) of Rs. (344.19) lakhs for the quarter ended June 30, 2026. The above financial information has been furnished to us by the Parent Company's management and has not been reviewed by us or other auditors. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries including step-down subsidiaries, are based solely on such unreviewed interim financial Information certified by the management. According to the information and explanations given to us by the management, this interim financial information is not considered material to the Group.

Our conclusion is not modified in respect of this matter.

For S S KOTHARI MEHTA & CO. LLP

Chartered Accountants

Firm Registration No: 000756N/N500441



Sunil Wahal

Partner

Membership No.: 087294

Place: New Delhi

Dated: August 07, 2026

UDIN: 26087294ZXP TZU8185

Annexure 1 to Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company for the Quarter ended June 30, 2026

List of entities included in the Statement

Parent Company

- 1) BLS International Services Limited

Subsidiaries/step down subsidiaries

- 1) BLS International FZE – UAE
- 2) Zero Mass Private Limited – India
- 3) Consular Outsourcing BLS Services Inc. – USA
- 4) BLS International Services Canada Inc. – Canada
- 5) BLS International Services Singapore Pte. Limited – Singapore
- 6) BLS International Services Malaysia SDN. BHD – Malaysia
- 7) BLS International Services Limited – Hongkong
- 8) BLS International Services (UK) Limited – UK
- 9) BLS International Services, LLC – UAE
- 10) Balozi Liaison Services International Limited – Kenya
- 11) BLS International Services S. R. L. – Italy
- 12) BLS International Vize Hizmetleri Limited Sirketi – Turkey
- 13) BLS Worldwide PTY Limited – South Africa
- 14) BLS E-Services Limited (formerly known as BLS E-Services Private Limited) – India
- 15) BLS E-Solutions Private Limited – India
- 16) BLS IT-Services Private Limited – India
- 17) Starfin India Private Limited – India
- 18) BLS Kendras Private Limited – India
- 19) BLS International Employees Welfare Trust – India
- 20) PT. BLS International Service – Indonesia
- 21) BLS International Cameroon Limited – Cameroon
- 22) BLSMOR Services – Morocco
- 23) BLS Kazakhstan LLC – Kazakhstan
- 24) BLS Visa Services SARL – Algeria
- 25) BLS Services Worldwide Limited – Nigeria
- 26) BLS International Travel & Tourism LLC – Saudi Arabia
- 27) BLS International USA Inc. – USA
- 28) BLS International Peru S.A.C – Peru
- 29) BLS International S.A.S – Columbia
- 30) Balozi Liaison Services LLC - Egypt
- 31) BLS Solutions Private Limited – Bangladesh
- 32) iData Danismanlik Ve Hizmet Dis Tic. A.S. – Turkey
- 33) Visametric Vize Hiz. Ve. Dan. Dis. Tic. A.S. – Turkey
- 34) Visametric LLC – Azerbaijan
- 35) Rahyab Gozar Arta – Iran
- 36) VisaMetric LLC – Kyrgyzstan
- 37) VisaMetric LLC – Kazakhstan
- 38) VisaMetric LLC – Russia
- 39) VisaMetric LLC – Kosovo



- 40) VisaMetric LLC – Tajikistan
- 41) VisaMetric LLC – Uzbekistan
- 42) VisaMetric d.o.o – Bosnia
- 43) VisaMetric Dooel – Macedonia
- 44) VisaMetric Albania SHPK – Albania
- 45) VisaMetric DOO – Serbia
- 46) Visametric Ireland Limited – Ireland
- 47) Aadifidelis Solutions Private Limited – India
- 48) Sai Finent Advisory Private Limited – India
- 49) BLS United Ventures – Mexico
- 50) BLS UK Hotels Limited – UK
- 51) Citizenship Invest DMCC – UAE
- 52) Citizenship Invest – Iraq
- 53) Citizenship Invest – Turkey
- 54) SLW Media Private Limited – India
- 55) BLS International Jordan LLC – Jordan
- 56) BLS Worldwide Services Inc., (w.e.f. Apr 02, 2025) – Philippines
- 57) BLS Worldwide (w.e.f Apr 01, 2025) – Tunisia
- 58) BLS International LLC (w.e.f Apr 01, 2025) – Armenia
- 59) BLS international Consultancy & Services (w.e.f Apr 01, 2025) – Qatar
- 60) BLSEC SAS (w.e.f Apr 01, 2025) – Ecuador
- 61) BLS Venture SRL (w.e.f Apr 10, 2025) - Dominican Republic
- 62) Beijing Biaoshi Enterprise Consulting Co. Ltd (w.e.f Apr 01, 2025) – China
- 63) Beijing Biaoshi Private Entry Exit Service Co. Ltd (w.e.f Apr 01, 2025) – China
- 64) Shanghai Biaoshi Private Entry Exit Service Co. Ltd, China (w.e.f Apr 01, 2025)
- 65) Guangzhou Biaoshi Private Entry Exit Service Co Ltd (w.e.f Apr 01, 2025) – China
- 66) Chengdu Biaoshi Private Entry Exit Service Co. Ltd (w.e.f Apr 01, 2025) – China
- 67) Hangzhou Biaoshi Private Entry Exit Service Co. Ltd (w.e.f Apr 01, 2025) – China
- 68) Beijing Kang Cheng Entry & Exit Service Co. Ltd (w.e.f Apr 01, 2025) – China
- 69) Shanghai Hai Rui Exit & Entry Co., Ltd (w.e.f Apr 01, 2025) – China
- 70) Guangzhou Kang Cheng Exit & Entry Co. Ltd (w.e.f Apr 01, 2025) – China
- 71) Chengdu Kang Cheng Exit & Entry Co., Ltd (w.e.f Apr 01, 2025) – China
- 72) Bls International (Thailand) Ltd. (w.e.f. Apr 01, 2025) – Thailand
- 73) Consular Outsourcing Services Ireland Limited (w.e.f. Aug 29, 2025) – Ireland
- 74) Consular Outsourcing Services Kenya Limited (w.e.f Sep 02, 2025) – Kenya
- 75) BLS E Services Employees Welfare Trust – India
- 76) BLS International Cyprus Limited (w.e.f Oct 29, 2025) – Cyprus
- 77) BLS International Services (Senegal) SARL (w.e.f Oct 29, 2025) – Senegal
- 78) Trefeddian Hotel (Aberdovey) Limited (w.e.f October 02, 2025) – UK
- 79) MVA International WLL (w.e.f. Feb 02, 2026) – Bahrain



BLS INTERNATIONAL SERVICES LIMITED

CIN: L51909DL1983PLC016907

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Amount in (₹) in lakhs

Sl. No	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026 (Refer note- 4)	June 30, 2025	March 31, 2026
		Unaudited	Audited	Unaudited	Audited
I	Income from operations	6,910.45	6,894.44	4,446.91	20,992.36
II	Other income	6,353.86	7,745.97	149.87	10,688.22
III	Total Income (I+II)	13,264.31	14,640.41	4,596.78	31,680.58
IV	EXPENSES				
	(a) Cost of services	1,586.41	1,973.25	1,333.27	6,095.25
	(b) Employees benefits expenses	3,040.54	2,496.37	1,774.99	7,828.46
	(c) Finance costs	271.13	225.34	154.51	682.18
	(d) Depreciation and amortization expense	921.24	755.63	416.73	2,144.05
	(e) Other expenses	1,392.02	1,443.53	821.89	4,228.17
	Total Expenses (IV)	7,211.34	6,894.12	4,501.39	20,978.11
V	Profit before exceptional items & tax (III-IV)	6,052.97	7,746.29	95.39	10,702.47
VI	Exceptional items	-	-	-	-
VII	Profit before tax (V-VI)	6,052.97	7,746.29	95.39	10,702.47
VIII	Tax Expense				
	Current tax	1,614.46	623.60	48.95	833.44
	Deferred tax	(74.54)	(36.20)	(28.57)	(150.51)
	Tax for earlier years	-	-	-	(233.10)
	Total Tax Expenses (VIII)	1,539.92	587.40	20.38	449.83
IX	Profit for the period/ year (VII-VIII)	4,513.05	7,158.90	75.01	10,252.64
X	Other Comprehensive Income (OCI)				
	Items that will not be reclassified to profit or loss				
	(i) Re-measurements gain/(loss) on defined benefit plans	-	76.50	-	51.83
	(ii) Tax on (i) above	-	(19.25)	-	(13.04)
	Total Other comprehensive income (net of tax)	-	57.25	-	38.79
XI	Total Comprehensive Income for the period/ year (IX+X)	4,513.05	7,216.15	75.01	10,291.43
XII	Paid-up equity share capital (Face Value Per Share Re. 1/-)	4,117.41	4,117.41	4,117.41	4,117.41
XIII	Other Equity				5,093.58
XIV	Earning Per Share (of Re. 1/- each) (for quarterly periods are not annualized)				
	(a) Basic	1.10	1.74	0.02	2.49
	(a) Diluted	1.09	1.74	0.02	2.49

Notes to standalone financial results :

- These results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- The Company is engaged in the business of "Visa and Consular Services" (includes visa and allied services)" and this is the only reportable segment in accordance with IND AS-108 'Operating Segment'.
- The above standalone financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on August 07, 2026. These results have been subjected to limited review by the statutory auditors who have expressed an unmodified conclusion.
- The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the respective financial year, which were subject to limited review by the statutory auditors of the Company.

For BLS International Services Limited



Nikhil Gupta

Managing Director

DIN No. 00195694

Place : New Delhi

Date : August 07, 2026

SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Unaudited Quarterly Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to
The Board of Directors,
BLS International Services Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **BLS International Services Limited** (the "Company") for the quarter ended June 30, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34"), "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended ("the Act"), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial information are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S S Kothari Mehta & Co. LLP
Chartered Accountants
Firm Registration No: 000756N/N500441



Sunil Wahal
Sunil Wahal
Partner
Membership No.: 087294

Place: New Delhi
Dated: August 07, 2026
UDIN: 26087294FQTRU03191